



REQUIRED SUPPLEMENTARY INFORMATION

Fayette County, Georgia
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
General Fund

For fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Revenues:				
Property taxes	\$ 25,490,600	\$ 25,558,857	\$ 25,838,270	\$ 279,413
Sales taxes	9,562,560	9,562,560	10,296,451	733,891
Other taxes	2,640,500	2,832,189	2,874,588	42,399
Licenses and permits	714,000	813,583	841,083	27,500
Intergovernmental	2,041,150	1,787,283	1,897,847	110,564
Charges for services	2,515,850	2,623,463	3,114,649	491,186
Fines and forfeitures	1,465,000	1,504,065	1,416,858	(87,207)
Investment Income	650,000	1,452,043	1,452,043	-
Contributions/Donations	1,500	9,654	9,684	30
Miscellaneous revenues	403,740	328,156	332,338	4,182
Total revenues	45,484,900	46,471,853	48,073,811	1,601,958
Expenditures:				
Current:				
General Government				
Commissioners	567,658	766,528	766,518	10
Administration	344,904	370,441	344,179	26,262
Elections	275,451	307,663	307,649	14
Finance	838,050	792,727	764,582	28,145
Purchasing	348,493	338,177	330,818	7,359
Information Systems	480,087	484,113	478,633	5,480
Human Resources	440,558	439,734	406,762	32,972
Tax Commissioner	998,076	1,018,684	980,748	37,936
Tax Assessor	811,570	833,240	744,704	88,536
Building & Grounds Maintenance	1,602,999	1,689,086	1,511,545	177,541
Engineering Office	467,551	485,003	350,762	134,241
Contingency	817,427	-	-	-
Non-Departmental	897,650	955,625	955,622	3
Total General Government	8,890,474	8,481,021	7,942,522	538,499
Judicial System				
Judges, Court Reporter	409,263	450,004	449,999	5
Clerk of Superior Court	982,804	994,257	943,658	50,599
District Attorney	367,464	367,464	367,075	389
Clerk of State Court	192,676	196,123	187,125	8,998
State Court Solicitor	308,529	318,128	302,315	15,813
State Court Judge	275,827	315,373	315,363	10
Magistrate Court	434,125	439,743	392,743	47,000
Probate Court	280,396	290,824	290,815	9
Juvenile Court	358,165	306,772	264,113	42,659
Public Defender	450,000	450,000	450,000	-
Contingency	48,798	7,716	-	7,716
Non-Departmental	248,131	249,824	247,820	2,004
Total Judicial System	4,356,178	4,386,228	4,211,026	175,202

Continued

Fayette County, Georgia
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
General Fund

For fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Public Safety				
Public Safety Administration	134,966	136,642	136,636	6
Marshal	604,239	651,312	626,551	24,761
Sheriff's Department	13,148,730	13,922,753	13,922,669	84
EMS Administration	334,059	335,166	324,560	10,606
EMS Training	93,728	97,496	95,163	2,333
EMS Operations	2,206,443	2,294,718	2,227,767	66,951
County Coroner	54,673	54,951	54,948	3
Animal Control	279,086	295,519	294,483	1,036
Emergency Management	113,496	117,193	113,555	3,638
Contingency	584,371	1,543	-	1,543
Non-Departmental	714,365	709,788	709,786	2
Total Public Safety	18,268,156	18,617,081	18,506,118	110,963
Public Works				
Public Works Administration	175,190	180,631	180,543	88
Road Department	4,424,870	4,612,624	4,570,417	42,207
Maintenance & Shop	227,333	249,817	228,105	21,712
Contingency	137,155	-	-	-
Total Public Works	4,964,548	5,043,072	4,979,065	64,007
Health and Welfare				
Department of Physical Health	327,677	334,966	334,963	3
Fayette Counseling Center	119,270	119,270	119,270	-
Department of Family & Children Services	41,300	41,500	41,292	208
Fayette Community Options	58,171	58,171	58,171	-
Senior Citizens Center	105,631	105,631	105,631	-
Youth Protection	20,556	20,556	20,552	4
Promise Place	10,000	10,000	10,000	-
Contingency	3,248	-	-	-
Total Health and Welfare	685,853	690,094	689,879	215
Culture/Recreation				
Recreation	1,025,345	1,046,210	971,091	75,119
Libraries	654,838	666,349	638,419	27,930
Contingency	22,415	1,143	-	1,143
Total Culture/Recreation	1,702,598	1,713,702	1,609,510	104,192
Planning & Community Development				
County Extension	118,784	119,336	97,400	21,936
Ga Forestry Commission	2,376	2,376	2,376	-
Permits & Inspections	618,216	644,191	578,739	65,452
Planning & Zoning	518,338	529,412	445,115	84,297
Development Authority	313,556	314,462	314,462	-
Contingency	39,941	9	-	9
Total Planning & Community Development	1,611,211	1,609,786	1,438,092	171,694
Total current expenditures	40,479,018	40,540,984	39,376,212	1,164,772
Debt Service				
Principal payment	684,800	684,800	684,800	-
Interest payments	308,962	308,962	308,961	1
Total debt service	993,762	993,762	993,761	1
Total expenditures	41,472,780	41,534,746	40,369,973	1,164,773
Continued				

Fayette County, Georgia
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
General Fund

For fiscal year ended June 30, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Excess of revenues over expenditures	<u>4,012,120</u>	<u>4,937,107</u>	<u>7,703,838</u>	<u>2,766,731</u>
Other financing sources (uses):				
Transfers in-Street Lights	1,000	1,000	1,000	-
Transfers in-Water System	589,904	589,904	589,904	-
Transfers in-Fire Fund	-	7,797	7,797	-
Transfers in-Capital Projects	-	500	500	-
Transfers out-Capital Projects	(4,949,131)	(6,134,672)	(6,134,672)	-
Transfers out-E911	(77,926)	(77,926)	(77,926)	-
Transfers out-Vehicle Replacement	(1,104,575)	(1,229,575)	(1,229,575)	-
Sale of capital assets	<u>90,000</u>	<u>90,000</u>	<u>15,471</u>	<u>(74,529)</u>
Total other financing sources (uses)	<u>(5,450,728)</u>	<u>(6,752,972)</u>	<u>(6,827,501)</u>	<u>(74,529)</u>
Net change in fund balances	(1,438,608)	(1,815,865)	876,337	2,692,202
Fund balances - beginning	<u>28,559,000</u>	<u>28,559,000</u>	<u>28,559,000</u>	-
Fund balances - ending	<u>\$ 27,120,392</u>	<u>\$ 26,743,135</u>	<u>\$ 29,435,337</u>	<u>\$ 2,692,202</u>

Fayette County, Georgia
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
Fire District Special Revenue Fund

For the fiscal year ended June 30, 2006

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Taxes	\$ 6,478,950	\$ 6,478,950	\$ 6,563,104	\$ 84,154
Charges for services	90,000	90,000	117,514	27,514
Intergovernmental	325,000	325,000	368,845	43,845
Interest Earned	-	-	171,882	171,882
Other miscellaneous revenues	300,000	300,000	318,627	18,627
Total revenues	7,193,950	7,193,950	7,539,972	346,022
Expenditures:				
Current:				
Public safety:				
Fire administration	197,572	216,074	210,032	6,042
Fire operations	5,607,829	5,595,072	5,485,449	109,623
Fire prevention	227,569	226,140	222,617	3,523
Fire training	51,101	51,863	51,676	187
Fire reserve program	56,710	56,710	51,481	5,229
Total expenditures	6,140,781	6,145,859	6,021,255	124,604
Other financing sources (uses):				
Transfers out-Capital Projects	(28,000)	(22,616)	(22,616)	-
Transfers out-General Fund	-	(7,797)	(7,797)	-
Transfers out-Vehicle Replacement	(351,926)	(351,926)	(351,926)	-
Donations	-	200	200	-
Sales of general fixed assets	2,000	2,000	5,040	3,040
Total other financing (uses)	(377,926)	(380,139)	(377,099)	3,040
Net change in fund balances	675,243	667,952	1,141,618	473,666
Fund balances - beginning	3,740,064	3,740,064	3,740,064	-
Fund balances - ending	\$ 4,415,307	\$ 4,408,016	\$ 4,881,682	\$ 473,666